

TABLE 1B
Personal Income Tax
SYNOPSIS OF TAX RATES
Single and Married Persons Filing Separately
Taxable Years 1935 - 1999

Tax Rate	1935-42 Taxable Income*	1943-48 ^a Taxable Income*	1949-51 Taxable Income*	1952-58 Taxable Income*	1959-66 ^c Taxable Income*
1.0	Up to \$ 5,000	Up to \$ 10,000	Up to \$ 5,000	Up to \$ 5,000	Up to \$ 2,500
2.0	5,000 to 10,000	10,000 to 15,000	5,000 to 10,000	5,000 to 10,000	2,500 to 5,000
3.0	10,000 to 15,000	15,000 to 20,000	10,000 to 15,000	10,000 to 15,000	5,000 to 7,500
4.0	15,000 to 20,000	20,000 to 25,000	15,000 to 20,000	15,000 to 20,000	7,500 to 10,000
5.0	20,000 to 25,000	25,000 to 30,000	20,000 to 25,000	20,000 to 25,000	10,000 to 12,500
6.0	25,000 to 30,000	\$ 30,000 and over	\$ 25,000 and over	\$ 25,000 and over	12,500 to 15,000
7.0	30,000 to 40,000				\$ 15,000 and over
8.0	40,000 to 50,000				
9.0	50,000 to 60,000				
10.0	60,000 to 70,000				
11.0	70,000 to 80,000				
12.0	80,000 to 100,000				
13.0	100,000 to 150,000				
14.0	150,000 to 250,000				
15.0	\$ 250,000 and over				

Tax Rate	1967-72 ^d Taxable Income*	1973-1985 ^{e,f} Taxable Income*	1986 ^f Taxable Income*
0.0			Up to \$ 1,710
1.0	Up to \$ 2,000	Up to \$ 2,000	1,710 to 5,210
2.0	2,000 to 3,500	2,000 to 3,500	5,210 to 7,810
3.0	3,500 to 5,000	3,500 to 5,000	7,810 to 10,420
4.0	5,000 to 6,500	5,000 to 6,500	10,420 to 13,080
5.0	6,500 to 8,000	6,500 to 8,000	13,080 to 15,710
6.0	8,000 to 9,500	8,000 to 9,500	15,710 to 18,330
7.0	9,500 to 11,000	9,500 to 11,000	18,330 to 20,930
8.0	11,000 to 12,500	11,000 to 12,500	20,930 to 23,560
9.0	12,500 to 14,000	12,500 to 14,000	23,560 to 26,180
10.0	\$ 14,000 and over	14,000 to 15,500	26,180 to 28,790
11.0		\$ 15,500 and over	\$ 28,790 and over

Tax Rate	1987-90 ^{f,g} Taxable Income*	1991-92 ^{f,h} Taxable Income*	1993 ^{f,h} Taxable Income*	1994 ^{f,h} Taxable Income*	1995 ^{f,h} Taxable Income*
1.0	Up to \$ 3,650	Up to \$ 4,394	Up to \$ 4,666	Up to \$ 4,722	Up to \$ 4,831
2.0	3,650 to 8,650	4,394 to 10,414	4,666 to 11,059	4,722 to 11,192	4,831 to 11,449
4.0	8,650 to 13,650	10,414 to 16,435	11,059 to 17,453	11,192 to 17,662	11,449 to 18,068
6.0	13,650 to 18,950	16,435 to 22,816	17,453 to 24,228	17,662 to 24,519	18,068 to 25,083
8.0	18,950 to 23,950	22,816 to 28,835	24,228 to 30,620	24,519 to 30,987	25,083 to 31,700
9.3	\$ 23,950 and over	28,835 to 100,000	30,620 to 106,190	\$ 30,987 to 107,464	\$ 31,700 to 109,936
10.0		100,000 to 200,000	106,190 to 212,380	107,464 to 214,929	109,936 to 219,872
11.0		\$ 200,000 and over	\$ 212,380 and over	\$ 214,929 and over	\$ 219,872 and over

Tax Rate	1996 ^{f,j} Taxable Income*	1997 ^{f,j} Taxable Income*	1998 ^{f,j} Taxable Income*	1999 ^{f,j} Taxable Income*
1.0	Up to \$ 4,908	Up to \$ 5,016	Up to \$ 5,131	Up to \$ 5,264
2.0	4,908 to 11,632	5,016 to 11,888	5,131 to 12,161	5,264 to 12,477
4.0	11,632 to 18,357	11,888 to 18,761	12,161 to 19,193	12,477 to 19,692
6.0	18,357 to 25,484	18,761 to 26,045	19,193 to 26,644	19,692 to 27,337
8.0	25,484 to 32,207	26,045 to 32,916	26,644 to 33,673	27,337 to 34,548
9.3	\$ 32,207 and over	\$ 32,916 and over	\$ 33,673 and over	\$ 34,548 and over

Footnotes follow this section.